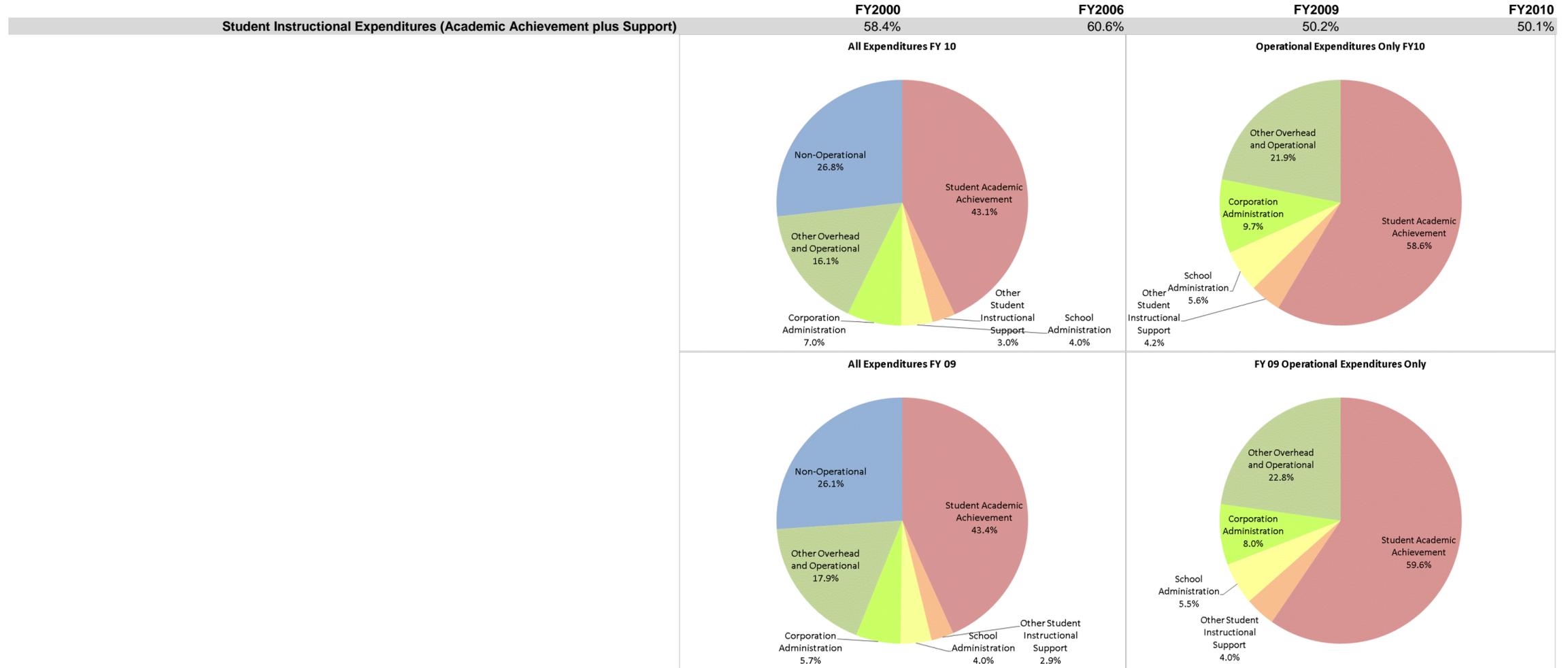


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**School Town of Highland (4720)**

School Town of Highland (4720)

Student Instructional Category	FY00 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 2000	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$12,544,542	50.6%	\$16,422,945	53.2%	\$15,402,363	43.4%	\$15,476,221	43.1%
Student Instructional Support	\$1,935,423	7.8%	\$2,298,813	7.4%	\$2,441,760	6.9%	\$2,508,779	7.0%
Overhead and Operational	\$5,593,805	22.6%	\$7,246,128	23.5%	\$8,403,770	23.7%	\$8,283,752	23.1%
Nonoperational	\$4,701,095	19.0%	\$4,923,059	15.9%	\$9,271,420	26.1%	\$9,611,761	26.8%
<b>Grand Total</b>	<b>\$24,774,864</b>		<b>\$30,890,944</b>		<b>\$35,519,313</b>		<b>\$35,880,514</b>	



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**School Town of Highland (4720)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
<b>Student Academic Achievement</b>								
	11050 Regular Programs; Full Day Kindergarten	\$0	\$65,182	\$125,902	\$193,488		197%	54%
	11100 Regular Programs; Elementary	\$3,317,562	\$3,674,404	\$5,909,173	\$5,945,511	79%	62%	1%
	11200 Regular Programs; Middle/Junior High	\$1,160,288	\$1,144,256	\$1,816,317	\$1,708,728	47%	49%	-6%
	11300 Regular Programs; High School	\$3,073,113	\$2,871,653	\$4,447,097	\$4,524,936	47%	58%	2%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$3,514	\$73,519	\$125,410		> 500%	71%
	11520 Vocational Education; Area School Participation	\$51,000	\$0	\$0	\$0	-100%		
	12110 Gifted And Talented; Gifted and Talented	\$15,841	\$19,454	\$0	\$0	-100%	-100%	
	12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$42,466	\$42,081			-1%
	12350 Physical Impairment; Homebound	\$4,178	\$3,588	\$22,220	\$19,882	376%	454%	-11%
	12710 Equal Opportunity At Risk	\$8,856	\$0	\$0	\$0	-100%		
	12900 Other Special Programs	\$2,632	\$18,378	\$53,272	\$176,587	> 500%	> 500%	231%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$11,859	\$0	\$0	\$0	-100%		
	14100 Summer School Programs; Elementary	\$46,239	\$23,814	\$31,496	\$28,161	-39%	18%	-11%
	14200 Summer School Programs; Middle/Junior High School	\$1,641	\$6,159	\$5,360	\$0	-100%	-100%	-100%
	14300 Summer School Programs; High School	\$32,118	\$36,051	\$56,142	\$58,029	81%	61%	3%
	15100 Enrichment Programs; Non-Credit	\$38,125	\$0	\$0	\$0	-100%		
	16100 Remediation Testing	\$38,464	\$60,420	\$43,371	\$64,129	67%	6%	48%
	16200 Preventive Remediation	\$34,818	\$5,317	\$11,000	\$0	-100%	-100%	-100%
	17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$0	\$11,697	\$12,269			5%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$0	\$0	\$89,600	\$119,600			33%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$828,000	\$929,466	\$0	\$0	-100%	-100%	
	17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$1,012,384	\$901,475			-11%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$18,659	\$12,390	\$0	\$0	-100%	-100%	
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$12,207	\$31,000			154%
	17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$19,202	\$9,408			-51%
	22110 Improvement of Instruction; Service Area Direction	\$147,372	\$135,661	\$182,861	\$177,799	21%	31%	-3%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$227,250	\$42,150	\$107,537	\$36,662	-84%	-13%	-66%
	22130 Improvement of Instruction; Instructional Staff Training	\$28,837	\$36,291	\$45,162	\$52,180	81%	44%	16%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$12,000	\$0	\$34,974	\$29,347	145%		-16%
	22220 Library/Media Services; School Library	\$160,541	\$197,333	\$350,419	\$342,946	114%	74%	-2%
	22230 Library/Media Services; Audiovisual	\$19,567	\$19,980	\$20,562	\$24,886	27%	25%	21%
	22240 Library/Media Services; Educational Television	\$1,340	\$0	\$0	\$0	-100%		
	22250 Library/Media Services; Computer Assisted Instruction Services	\$44,977	\$20,504	\$78,716	\$76,182	69%	272%	-3%
	22290 Library/Media Services; Other Educational Media Services	\$1,559	\$0	\$0	\$0	-100%		
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$24,149	\$0	\$96,946	\$100,570	316%		4%
	22320 Instruction, Related Technology; Student Learning Centers	\$0	\$0	\$80,050	\$216,256			170%
	22360 Instruction, Related Technology; Network Support	\$0	\$358,758	\$0	\$0		-100%	
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$0	\$33,419	\$112,444			236%
	22400 Academic Student Assessment	\$0	\$0	\$20,250	\$0			-100%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$467	\$245			-48%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$230,987	\$415,223	\$568,575	\$346,010	50%	-17%	-39%
	26497 2007 Account Code - Teachers Retirement Fund	\$446,076	\$590,150	\$0	\$0			
	60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$17,810	\$0	\$0		-100%	
<b>Student Academic Achievement Total</b>		<b>\$10,028,048</b>	<b>\$10,707,906</b>	<b>\$15,402,363</b>	<b>\$15,476,221</b>	<b>54%</b>	<b>45%</b>	<b>0%</b>
<b>Student Instructional Support</b>								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$0	\$31,490	\$45,706			45%
	21210 Guidance Services; Service Area Direction	\$78,517	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$364,718	\$375,263	\$634,178	\$672,979	85%	79%	6%
	21230 Guidance Services; Appraisal Services	\$0	\$0	\$25,165	\$11,111			-56%
	21320 Health Services; Medical Services	\$11,788	\$5,000	\$20,058	\$19,857	68%	297%	-1%
	21340 Health Services; Nurse Services	\$70,582	\$104,317	\$177,156	\$178,842	153%	71%	1%
	21910 Other Support Services, Students; Service Area Direction	\$0	\$80,000	\$136,451	\$112,000		40%	-18%
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$31,369			
	24100 Office of The Principal	\$997,723	\$1,033,209	\$1,417,261	\$1,436,917	44%	39%	1%
<b>Student Instructional Support Total</b>		<b>\$1,523,329</b>	<b>\$1,597,789</b>	<b>\$2,441,760</b>	<b>\$2,508,779</b>	<b>65%</b>	<b>57%</b>	<b>3%</b>
<b>Overhead and Operational</b>								

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**School Town of Highland (4720)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	23110 Board of Education; Service Area Direction	\$21,010	\$23,886	\$26,448	\$26,375	26%	10%	0%
	23150 Board of Education; Legal Services	\$38,362	\$68,814	\$37,333	\$37,749	-2%	-45%	1%
	23160 Board of Education; Promotion Expenses	\$2,726	\$2,435	\$3,923	\$3,531	30%	45%	-10%
	23190 Board of Education; Other Governing Body Services	\$15,014	\$16,413	\$24,578	\$16,241	8%	-1%	-34%
	23210 Executive Administration; Office of The Superintendent	\$280,135	\$231,178	\$349,860	\$337,190	20%	46%	-4%
	23220 Executive Administration; Community Relations	\$14,545	\$1,777	\$3,370	\$1,937	-87%	9%	-43%
	23290 Executive Administration; Other Executive Administration Services	\$42,760	\$29,924	\$22,833	\$8,763	-80%	-71%	-62%
	25110 Fiscal Services; Office of The Business Manager	\$44,830	\$51,409	\$76,938	\$76,885	72%	50%	0%
	25120 Fiscal Services; Service Area Direction	\$0	\$106,845	\$0	\$0		-100%	
	25140 Fiscal Services; Receiving and Disbursing Funds	\$27,986	\$0	\$0	\$0	-100%		
	25150 Fiscal Services; Payroll Services	\$32,271	\$0	\$0	\$0	-100%		
	25160 Fiscal Services; Financial Accounting	\$25,577	\$0	\$145,483	\$143,171	460%		-2%
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$275	\$18,887	\$35,750		> 500%	89%
	25193 Other Fiscal Services; Printed Forms	\$2,240	\$0	\$0	\$0	-100%		
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$0	\$0	\$1,428			
	25199 Other Fiscal Services; Other	\$0	\$0	\$56,027	\$56,664			1%
	25210 Purchasing, Warehousing, and Distribution Services; Service Area Direction	\$0	\$0	\$0	\$495			
	25300 Printing, Publishing, and Duplicating Services	\$23,661	\$17,971	\$18,117	\$8,150	-66%	-55%	-55%
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$0	\$129,898	\$131,982			2%
	25730 Personnel Services; Personnel Services	\$0	\$0	\$58,998	\$48,222			-18%
	25750 Personnel Services; Health Services	\$11,052	\$762	\$1,500	\$1,500	-86%	97%	0%
	25790 Personnel Services; Other Professional Services	\$0	\$0	\$958,682	\$1,434,165			50%
	25850 Administrative Technology Services; Network Support	\$0	\$0	\$49,970	\$52,872			6%
	25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$0	\$48,802	\$70,054			44%
	25890 Other Technology Services	\$10,175	\$12,633	\$9,602	\$21,239	109%	68%	121%
	25950 Other Assessments	\$0	\$0	\$0	\$2,117			
	25990 Other Support Services, Central	\$6,500	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$20,549	\$63,542	\$115,851	\$118,313	476%	86%	2%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,318,132	\$2,593,221	\$2,413,216	\$2,263,517	-2%	-13%	-6%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$15,494	\$4,598	\$5,247	\$5,193	-66%	13%	-1%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$245,705	\$143,655	\$160,941	\$150,541	-39%	5%	-6%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$760	\$638	\$0	\$0			
	26499 2007 Account Code - Other	\$0	\$379,169	\$0	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$3,485	\$0	\$0	\$0	-100%		
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$28,382	\$21,946	\$78,812		178%	259%
	26700 Operation and Maintenance of Plant Services; Insurance	\$50,000	\$138,783	\$139,104	\$95,259	91%	-31%	-32%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$11,444	\$0	\$1,126,750	\$949,275	> 500%		-16%
	27010 Student Transportation; Service Area Direction	\$104,774	\$101,560	\$115,671	\$110,667	6%	9%	-4%
	27100 Student Transportation; Vehicle Operation	\$284,144	\$343,610	\$442,004	\$465,970	64%	36%	5%
	27200 Student Transportation; Monitoring Services	\$18,792	\$23,677	\$51,188	\$54,949	192%	132%	7%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$179,026	\$194,827	\$259,948	\$277,226	55%	42%	7%
	27400 Student Transportation; Purchase of School Buses	\$138,044	\$152,850	\$232,692	\$0	-100%	-100%	-100%
	27500 Student Transportation; Insurance on Buses	\$250	\$53,618	\$30,776	\$22,825	> 500%	-57%	-26%
	27700 Student Transportation; Contracted Transportation Services	\$18,405	\$0	\$0	\$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	\$20,338	\$27,424	\$24,853	\$36,266	78%	32%	46%
	27910 Student Transportation; Bus Driver Training	\$0	\$0	\$1,480	\$699			-53%
	31100 Food Services Operations; Service Area Direction	\$0	\$0	\$77,400	\$80,569			4%
	31200 Food Services Operations; Food Preparation and Dispensing	\$545,955	\$661,644	\$337,475	\$366,370	-33%	-45%	9%
	31300 Food Services Operations; Food Delivery	\$0	\$610	\$1,043	\$1,735		184%	66%
	31400 Food Services Operations; Food Purchases	\$307,424	\$440,165	\$520,248	\$560,489	82%	27%	8%
	31900 Other Food Services	\$39,687	\$77,771	\$284,694	\$128,597	224%	65%	-55%
<b>Overhead and Operational Total</b>		<b>\$4,921,252</b>	<b>\$5,994,066</b>	<b>\$8,403,770</b>	<b>\$8,283,752</b>	<b>68%</b>	<b>38%</b>	<b>-1%</b>
<b>Nonoperational</b>								
	33200 Community Recreation	\$3,321	\$4,957	\$7,262	\$7,529	127%	52%	4%
	33400 Athletic Coaches	\$287,808	\$345,792	\$391,849	\$446,466	55%	29%	14%
	33500 Welfare Activities Services	\$0	\$0	\$2,036	\$7,921			289%
	33910 High School Band Uniforms	\$800	\$0	\$0	\$0	-100%		
	33930 Latch Key Kid Program	\$120,756	\$119,243	\$146,225	\$144,690	20%	21%	-1%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$0	\$68,021	\$0			-100%
	43000 Facilities Acquisition and Construction; Professional Services	\$38,209	\$5,382	\$121,142	\$267,177	> 500%	> 500%	121%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2009 - June 2010**  
**School Town of Highland (4720)**

Student Instructional Category	Account	FY 2000	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
	45100 Building Acquisition, Construction and Improvements	\$566,461	\$419,068	\$3,455,282	\$2,998,279	429%	> 500%	-13%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$0	\$243,638	\$243,638			0%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$2,282	\$123,436	\$3,113		36%	-97%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$333,601	\$444,668	\$559,200	\$986,106	196%	122%	76%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$279,498	\$244,423	\$0	\$0	-100%	-100%	
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$255,838	\$42,854	\$51,014	\$22,190	-91%	-48%	-57%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$40,000	\$31,374	\$25,444	\$39,517	-1%	26%	55%
	51100 Debt Services; Principal on Debt; Bonds	\$365,000	\$226,710	\$325,000	\$520,000	42%	129%	60%
	52100 Debt Services; Interest on Debt; Bonds	\$1,766,755	\$198,788	\$125,838	\$161,193	-91%	-19%	28%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$119,618	\$233,613	\$470,677	\$226,172	89%	-3%	-52%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$0	\$2,166,000	\$1,502,500	\$1,712,500		-21%	14%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$1,454,000	\$1,595,500			10%
	54200 Common School Fund; Principal	\$425,870	\$224,817	\$184,696	\$218,277	-49%	-3%	18%
	54250 Common School Fund; Interest	\$0	\$0	\$14,160	\$11,491			-19%
<b>Nonoperational Total</b>		<b>\$4,603,534</b>	<b>\$4,709,970</b>	<b>\$9,271,420</b>	<b>\$9,611,761</b>	<b>109%</b>	<b>104%</b>	<b>4%</b>
<b>Prorated By Fund</b>								
	26491 2007 Account Code - PERF	\$231,915	\$211,510	\$0	\$0			
	26492 2007 Account Code - Social Security	\$942,402	\$951,972	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$4,962	\$17,022	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$2,327,672	\$4,845,320	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$0	\$5,379	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$191,752	\$1,850,011	\$0	\$0			
<b>Prorated By Fund Total</b>		<b>\$3,698,702</b>	<b>\$7,881,214</b>	<b>\$0</b>	<b>\$0</b>			